

# EXHIBIT F

Administrative Proceedings				
Invoice	Date	Timekeeper	Hours	Description
30003881	4/20/2021	E. Ramey	0.30	Call with Mr. Solomon regarding documentation and background information needed.
	4/21/2021	E. Ramey	2.20	Call with Mr. Solomon and Mr. Johnson regarding Appeals procedures and potential approaches for Appeals conference; review materials provided by client.
	4/21/2021	E. Solomon	1.00	Call with Ms. Ramey and Mr. Johnson regarding Appeals conference; review RAR and protest.
	4/22/2021	E. Ramey	2.50	Call with Mr. Greco and Mr. Solomon to discuss questions and next steps; review materials received regarding transaction and IRS position.
	4/22/2021	E. Solomon	1.50	Review RAR and protest; call with Mr. Greco and Ms. Ramey to plan for Appeals conference; call with Ms. Ramey.
	4/23/2021	E. Ramey	1.60	Review materials from client; analyze and consider arguments for Appeals.
	4/26/2021	E. Ramey	1.20	Draft outline for arguments to IRS for Appeals conference.
	4/27/2021	E. Ramey	0.70	Review materials from client; revise talking points for Appeals conference.
	4/28/2021	E. Ramey	0.50	Call with Eric Solomon to discuss talking points for Appeals.
	4/28/2021	E. Solomon	1.00	Review talking points for Appeals conference; telephone conference with Ms. Ramey regarding same.
	4/30/2021	E. Ramey	0.50	Revise Appeals talking points and share with E. Solomon.
	4/30/2021	E. Solomon	1.00	Review E. Ramey talking points for Appeals Conference.
30005270	5/3/2021	E. Ramey	0.70	Revisions on talking points and email to client for discussion.
	5/3/2021	E. Solomon	0.50	Review and revise talking points for Appeals conference.
	5/4/2021	E. Ramey	1.50	Call with client and Mr. Solomon regarding talking points, structure of transaction and additional information to prepare for conference; follow-up discussion with Mr. Solomon regarding next steps.
	5/4/2021	E. Solomon	1.00	Telephone conference with Mr. Greco and Ms. Ramey regarding talking points for Appeals conference; telephone conference with Ms. Ramey regarding same.
	5/7/2021	E. Solomon	1.00	Review client documents, including tax returns.
	5/10/2021	E. Ramey	1.20	Review materials on IRS position on return for charitable contribution without the operating agreement limitation.
	5/13/2021	E. Solomon	0.50	Review revenue agent's report.
	5/14/2021	E. Ramey	0.60	Review of documents from client regarding investment amounts and deductions.
	5/17/2021	E. Ramey	2.50	Call with Mr. Solomon to discuss investment and deductions and structure of transaction; call with Mr. Greco regarding investment structure and accounting for tax returns; review additional material provided by Mr. Greco.
	5/17/2021	E. Solomon	2.00	Telephone conference with Ms. Ramey regarding capital contributions to operating partnership; telephone conference with Mr. Greco and Ms. Ramey regarding same; review Forms 1065 for top-tier partnership and operating partnership.
	5/18/2021	E. Ramey	2.30	Review and analysis of documents from client; call with client to further discuss arguments for Appeals.
	5/18/2021	E. Solomon	1.50	Telephone conference with Ms. Ramey to prepare for call with client; telephone conference with Mr. Greco, Mr. Dean and Ms. Ramey regarding Appeals meeting.
	5/21/2021	E. Ramey	0.30	Respond to question about approach on focus of transaction for appeals conference.
	5/25/2021	E. Ramey	1.70	Call with Mr. Solomon; review case law; prepare for appeals conference.
	5/25/2021	E. Solomon	2.00	Prepare for Appeals conference, including preparation of potential questions; telephone conference with Ms. Ramey regarding same.

	E. Ramey	Call with client and Mr. Solomon to lay out appeals process. Update talking points; review cases [REDACTED]
30007525	5/26/2021 E. Solomon	2.80 [REDACTED]
	5/26/2021 E. Ramey	2.00 Telephone conference with Mr. Greco, Ms. Jordan and Ms. Ramey to prepare for meeting with IRS Appeals; review and revise talking points for meeting with Appeals.
	5/27/2021 E. Ramey	1.20 Preparation for IRS Appeals Conference.
	6/3/2021 E. Ramey	1.20 Review [REDACTED] and compare with 35N. Fourth; prepare for appeals conference.
	6/9/2021 E. Ramey	0.70 Call with E. Solomon regarding RAR and talking points.
	6/9/2021 E. Solomon	0.50 Review [REDACTED]; review Appeals procedures.
	6/10/2021 E. Ramey	0.80 Email Form 2848; review materials in preparation for Appeals Conference.
	6/11/2021 E. Solomon	1.00 Prepare for Appeals conference.
	6/14/2021 E. Solomon	0.50 Prepare for Appeals conference.
	6/15/2021 E. Solomon	0.50 Prepare for Appeals conference, including review of file.
	6/16/2021 E. Ramey	1.40 Preparation for appeals conference, call and update talking points.
	6/16/2021 E. Solomon	Telephone conference with R. Greco, K. Jordan and E. Ramey to prepare for Appeals conference; review revised talking points.
	6/17/2021 E. Ramey	3.00 Preparation for appeals conference; IRS Appeals conference; follow-up call.
	6/17/2021 E. Solomon	2.00 IRS Appeals conference.
	6/24/2021 E. Ramey	
	6/24/2021 E. Solomon	1.30 Call with client and follow-up call with E. Solomon and L. Hill regarding potential next steps on 6707A penalty.
	6/24/2021 L. Hill	Telephone conference with R. Greco, E. Ramey and L. Hill regarding next steps; telephone conference with E. Ramey and L. Hill regarding same.
	6/29/2021 E. Ramey	2.50 Prepare for and participate in conference call with R. Greco, E. Solomon and E. Ramey; follow up call with Steptoe.
	6/29/2021 E. Solomon	1.10 Call with client and preparation for follow-up with Appeals.
	6/29/2021 L. Hill	1.00 Call with R. Greco, K. Jordan, E. Ramey and L. Hill regarding next steps regarding asserted section 6707A penalty.
	6/30/2021 E. Ramey	Conference with E. Solomon and E. Ramey regarding strategy; conference call with R. Greco, K. Jordan, E. Solomon and
	6/30/2021 E. Solomon	1.50 E. Ramey regarding IRS appeals strategy; review [REDACTED]
	6/30/2021 L. Hill	1.60 Analysis with L. Hill and E. Solomon; draft updated materials for appeals.
	6/30/2021 C. Tharp	1.00 Call with E. Ramey and L. Hill about strategy regarding asserted section 6707A penalty.
30009343	7/1/2021 L. Hill	Conference call with E. Solomon and E. Ramey regarding Appeals strategy; follow up research regarding [REDACTED]
	7/2/2021 E. Ramey	1.70 [REDACTED] and procedural issues and conference with E. Ramey regarding case.
	7/2/2021 L. Hill	0.20 Analyze [REDACTED]
	7/2/2021 E. Solomon	1.50 Review background submissions and documents; analysis of procedural issues.
	7/2/2021 E. Ramey	1.10 Revise document for Appeals conference.
	7/2/2021 E. Solomon	Research regarding substantially similar; review supplemental submission to IRS Appeals and comments regarding
	7/2/2021 E. Ramey	1.10 same.
	7/2/2021 E. Solomon	1.00 Review E. Ramey draft for second IRS Appeals conference.
	7/6/2021 E. Ramey	0.60 Revise additional document for Appeals based on comments from E. Solomon and L. Hill, email document to client.
	7/6/2021 E. Solomon	0.50 Telephone conference with E. Ramey and L. Hill regarding draft document for follow-up Appeals conference.

L. Hill	Analysis of position; Conference call with E. Solomon and E. Ramey regarding supplemental Appeals submission;
7/6/2021	1.50 additional revisions and communications regarding same.
7/7/2021 L. Hill	1.00 Prepare for Appeals conference.
7/8/2021 E. Ramey	1.60 Conference call with client; review slides for appeals conference.
7/8/2021 E. Solomon	1.50 Conference call with client; review revised slides.
7/8/2021 L. Hill	2.00 Conference call with client; prepare for Appeals conference.
7/9/2021 E. Ramey	1.50 Prepare for Appeals conference; review materials and PowerPoint for presentation.
7/9/2021 L. Hill	1.50 Prepare for appeals conference.
E. Ramey	
7/12/2021	2.30 Prepare for Appeals conference; participate in Appeals conference; call to discuss next steps after conference.
E. Solomon	Prepare for Appeals conference; Appeals conference; call with R. Greco, K. Jordan, E. Ramey and L. Hill after Appeals
7/12/2021	2.00 conference.
L. Hill	Appeals conference; follow up discussions with R. Greco, K. Jordan, E. Ramey and E. Solomon regarding next steps;
7/12/2021	2.00 contact IRS National Office.
7/13/2021 E. Ramey	0.70 Call with E. Solomon and L. Hill regarding potential next steps.
7/13/2021 E. Solomon	0.50 Call with L. Hill and E. Ramey regarding next steps.
L. Hill	
7/13/2021	1.70 Conference call with E. Solomon and E. Ramey regarding procedural posture; evaluate options; email with R. Greco.
C. Tharp	Discuss possible strategies [REDACTED] with E. Ramey and L. Hill; review text of section
7/13/2021	0.40 6707A.
7/15/2021 L. Hill	0.10 Telephone call to IRS Chief Counsel's Office.
7/15/2021 C. Tharp	0.60 Research contact information for appropriate contacts in IRS Chief Counsel's Office.
L. Hill	Prepare for call with IRS National Office; communications with IRS National Office; follow up with E. Solomon and E.
7/16/2021	1.50 Ramey; communications with client.
7/16/2021 C. Tharp	1.00 Research judicial review for section 6707A penalties.
7/18/2021 E. Ramey	0.50 Call with client regarding [REDACTED]
7/18/2021 L. Hill	1.30 Research and analysis of procedural options; Conference call with client regarding strategy.
7/18/2021 C. Tharp	0.80 Research procedure for payment and suit for refund for section 6707A penalties.
7/19/2021 L. Hill	0.10 Communications with C. Tharp regarding procedural issue involving potential tax refund action.
L. Hill	
7/22/2021	1.20 Analysis of procedural issues involving APA; communications with E. Solomon regarding status and strategy.
7/27/2021 L. Hill	1.00 Attention to issues pertaining to claim for refund.
7/29/2021 L. Hill	0.80 Analysis regarding procedural issues.

**TOTAL HOURS**

**100.7**

Litigation Proceedings				
Invoice	Date	Timekeeper	Hours	Description
30018528	10/4/2021	L. Hill	1.00	Review IRS notice; communications with E. Ramey and E. Solomon and attention to planning next steps.
	10/5/2021	E. Ramey	0.20	Review assessment response and call with E. Solomon and L. Hill to discuss next steps.
	10/5/2021	E. Solomon	0.50	Telephone conference with L. Hill and E. Ramey regarding asserted section 6707A penalty.
	10/5/2021	L. Hill	1.00	Conference call with E. Ramey and E. Solomon; communications with R. Nessler regarding next steps; attention to same.
	10/6/2021	E. Ramey	1.20	Call with client and follow-up regarding assessment and refund claim.
	10/6/2021	E. Solomon	0.50	Telephone conference with K. Jordan, L. Hill and E. Ramey regarding next steps regarding asserted section 6707A penalty.
		L. Hill		Conference call with K. Jordan, E. Solomon and E. Ramey; follow up call with E.S. and E.R.; t/c with C. Tharp regarding research
	10/6/2021		2.50	assignment and claim for refund; attention to same.
	10/6/2021	C. Tharp	1.20	Discuss plan for litigation and choice of venue with L. Hill; review notice of penalty; review possible local counsel in Ohio
	10/7/2021	L. Hill	1.50	Attention to forum considerations and procedural planning; attention to Claim for Refund.
		C. Tharp		
	10/7/2021		1.90	Review protest; review caselaw finding notices violate Administrative Procedure Act; review elements required in a claim for refund.
	10/12/2021	L. Hill	1.00	Attention to Claim for Refund.
	10/13/2021	L. Hill	2.30	Conference call with R. Nessler and C. Tharp regarding claim for refund and next steps; attention to same.
	10/13/2021	C. Tharp	0.30	Discuss plan for drafting refund claim with L. Hill and R. Nessler.
	10/16/2021	C. Tharp	5.50	Draft refund claim; review Revenue Agent's Report; analyze caselaw on Administrative Procedure Act and IRS Notices.
	10/18/2021	L. Hill	1.00	Attention to claim for refund.
	10/18/2021	C. Tharp	2.70	Draft refund claim.
	10/19/2021	C. Tharp	4.70	Draft refund claim; research and review recent caselaw on the Administrative Procedure Act.
	10/22/2021	L. Hill	0.50	Conference call with E. Solomon and E. Ramey regarding claim for refund; attention to case management
	10/25/2021	E. Ramey	1.50	Review and comment on claim for refund.
	10/25/2021	L. Hill	0.30	Communications with E. Ramey and C. Tharp regarding claim for refund; review draft revisions.
	10/25/2021	C. Tharp	0.20	Review comments on claim for refund from E. Ramey.
	10/27/2021	L. Hill	0.50	Attention to claim for refund
	10/27/2021	C. Tharp	0.30	Review private placement memorandum for terminology used with respect to deduction.
	10/28/2021	C. Tharp	0.50	Revise refund claim based on comments from L. Hill.
	10/30/2021	C. Tharp	0.10	Email correspondence with L. Hill regarding [REDACTED]
30019806	12/10/2021	L. Hill	0.40	Review documents provided by R. Greco.
	12/10/2021	C. Tharp	0.10	Review files from client and email correspondence with E. Solomon and E. Ramey regarding remaining files.
	12/18/2021	C. Tharp	1.10	Review revisions to refund claim; draft Form 843.
				Review client's revisions to claim for refund; communications with E. Solomon and C. Tharp regarding same; attention to additional legal
	12/20/2021	L. Hill	2.70	analysis regarding APA and revisions to claim for refund.
	12/20/2021	C. Tharp	3.60	Revise claim for refund; call with L. Hill and E. Solomon regarding revisions to claim for refund.
	12/21/2021	E. Ramey	1.20	Review and comment on claim for refund.
				Revise refund claim and send to client; draft cover letter requesting immediate disallowance of claim; review file for power of attorney
	12/21/2021	C. Tharp	1.80	on file.
	12/22/2021	C. Tharp	1.10	Draft Form 2848 and send to client; revise refund claim and cover letter.
				Revise cover letter and prepare refund claim package for filing; execute Form 2848; send Form 2848 to the IRS; discuss [REDACTED]
	12/29/2021	C. Tharp	0.80	[REDACTED] with L. Hill and request docketing of date.
	12/31/2021	C. Tharp	0.10	File proof of mailing refund claim.
				Communications with R. Greco and K. Jordan regarding revised claim for refund; review/revise same; communications with E. Solomon
				and C. Tharp regarding same.
30021611	12/17/2021	L. Hill	1.00	
	12/20/2021	E. Solomon	2.00	Review claim for refund; call with L. Hill and C. Tharp regarding same.

	12/21/2021 L. Hill	Finalizing claim for refund and letter to IRS Service Center; communications with C. Tharp and E. Ramey regarding same; email with
	12/22/2021 L. Hill	0.70 client.
	12/23/2021 L. Hill	0.40 Attention to finalizing claim for refund, power of attorney and communications with C. Tharp regarding same.
	12/28/2021 L. Hill	0.60 Communications with C. Tharp regarding next steps regarding litigation and planning same.
	12/29/2021 L. Hill	1.00 Communications with C. Tharp regarding refund claim and planning for litigation.
	1/4/2022 C. Tharp	0.50 Communications with R. Greco and C. Tharp regarding claim for refund and planning regarding complaint.
	1/21/2022 C. Tharp	Analyze S.D. Ohio rules on pro hac vice admission, admission to the bar, trial attorney, and local counsel for requirements for local
		0.70 counsel; review qualifications of Steptoe attorneys barred in Ohio; discuss same with L. Hill.
		1.90 Draft complaint.
	1/22/2022 C. Tharp	Research jurisdiction for a refund suit initiated by a partnership and [REDACTED]; draft complaint; review Form K-1s
	1/24/2022 C. Tharp	4.30 and RAR for transaction.
		1.90 Draft complaint.
	1/27/2022 C. Tharp	Discuss TEFRA [REDACTED] with L. Hill; research procedure for partnership refund suit
	1/28/2022 C. Tharp	2.10 regarding assessable penalties; compose email to A. Nocjar regarding TEFRA procedure questions.
30023410	1/4/2022 L. Hill	1.20 Review analysis and research by A. Nocjar regarding whether [REDACTED] TEFRA; revise complaint based on same.
	1/18/2022 L. Hill	0.30 Attention to SD Ohio rules and communications with C. Tharp regarding same and staffing.
		0.10 Communications with C. Tharp regarding drafting of complaint.
	1/27/2022 L. Hill	1.00 Call with C. Tharp regarding refund complaint and related procedural issues; attention to same and email with A. Nocjar regarding same.
	1/28/2022 L. Hill	0.70 Attention to draft complaint; communications with A. Nocjar regarding procedural issue.
	2/3/2022 C. Tharp	Compose email to D. Smith regarding serving as local counsel; review local rules regarding local counsel; review edits from L. Hill on
		1.10 complaint; discuss admission pro hac vice with L. Hill.
	2/4/2022 C. Tharp	Review venue rules for partnerships; email correspondence with client regarding principal place of business; review operating
	2/16/2022 C. Tharp	1.20 agreement.
	2/17/2022 C. Tharp	1.30 Draft complaint; review threshold for recovery of litigation costs.
	2/18/2022 E. Ramey	3.70 Draft complaint; revise complaint based on comments from L. Hill.
	2/18/2022 C. Tharp	0.80 Review and comment on complaint.
	2/22/2022 E. Solomon	0.40 Revise complaint based on comments from L. Hill.
	2/22/2022 C. Tharp	1.00 Review and comment on draft action for section 6707A refund.
	2/25/2022 C. Tharp	0.50 Revise complaint based on comments from E. Ramey and E. Solomon.
		0.30 Revise complaint.
30025486	2/3/2022 L. Hill	0.40 Conference with C. Tharp regarding status of draft complaint and communications with D. Smith regarding local counsel assignment.
	2/4/2022 L. Hill	0.20 Communications with C. Tharp regarding venue; attention to same.
	2/15/2022 L. Hill	0.10 Communications with C. Tharp regarding draft complaint.
	2/17/2022 L. Hill	1.00 Review/revise draft complaint; communications with C. Tharp regarding same.
	2/22/2022 L. Hill	1.20 Communications with E. Solomon, C. Tharp and E. Ramey regarding complaint and attention to same.
	2/22/2022 E. Ramey	0.80 Review complaint and provide edits to L. Hill.
	2/24/2022 L. Hill	0.10 Attention to complaint and communicate with C. Tharp regarding revision to complaint.
	3/1/2022 L. Hill	0.70 Finalize draft complaint; communications with D. Smith regarding same; email to R. Greco and K. Jordan.
	3/1/2022 C. Tharp	0.30 Email correspondence with D. Smith regarding complaint; review local rules for format of complaint; email correspondence with client.
	3/2/2022 L. Hill	0.10 Emails with client regarding complaint.
	3/2/2022 C. Tharp	0.10 Email correspondence with client.

	3/3/2022 L. Hill	1.00 Review Mann Construction case; communications with R. Greco regarding complaint and with K. Jordan regarding [REDACTED]. Review revisions from client to complaint; review Mann Construction decision; email correspondence with L. Hill and client [REDACTED].
	3/3/2022 C. Tharp	1.10 [REDACTED].
	3/7/2022 C. Tharp	0.50 Review refund claim for arguments raised regarding [REDACTED].
	3/10/2022 L. Hill	0.50 Communications with R. Greco regarding next steps and follow up regarding denial of claim for refund. Email correspondence with client regarding strategies [REDACTED]; email correspondence with L. Hill regarding letter to
	3/10/2022 C. Tharp	0.20 reiterate request to deny refund claim.
	3/11/2022 L. Hill	0.20 Review letter to IRS Service Center following up on request for denial of refund claim. Draft letter to IRS reiterating request for disallowance of claim based on Mann Construction; revise complaint to incorporate Mann
	3/11/2022 C. Tharp	3.60 Construction and PPM language.
	3/22/2022 C. Tharp	0.10 Review CIC Services' summary judgment opinion.
	3/31/2022 C. Tharp	0.30 Review CIC Services decision holding listing notice was arbitrary and capricious.
30029739	4/30/2022 C. Tharp	0.10 Research [REDACTED] Review date of delivery of refund claim; review [REDACTED]
	5/3/2022 C. Tharp	1.00 [REDACTED].  Research [REDACTED] review pro hac vice motion form and requirements; email correspondence with L. Hill regarding same; revise complaint; draft corporate disclosure and civil cover sheet;
	5/4/2022 C. Tharp	3.50 review requirements for summons; email correspondence with D. Smith regarding filing complaint; review GBX Associates decision.
	5/9/2022 L. Hill	0.20 Planning for filing of complaint and communications with C. Tharp regarding same.
	5/20/2022 L. Hill	0.10 Review [REDACTED].
30032122	6/1/2022 L. Hill	1.50 Zoom with R. Greco and K. Jordan regarding case strategy; zoom with C. Tharp to follow up on call; evaluating procedural strategy.
	6/1/2022 C. Tharp	0.70 Revise complaint; review status of Mann Construction appeal; discuss with L. Hill [REDACTED] and strategy. Review [REDACTED]; analyze rules [REDACTED]
	6/2/2022 C. Tharp	2.30 [REDACTED] review rule [REDACTED].
	6/3/2022 L. Hill	0.70 Attention to procedural strategy. Draft memorandum on [REDACTED] review local rules on motions; revise complaint to add
	6/3/2022 C. Tharp	4.90 vacatur of notice; review legal standards for [REDACTED]
	6/7/2022 L. Hill	0.50 Attention to procedural analysis. Attention to memo to client regarding procedural options; zoom with C. Tharp to discuss; attention to revised complaint and email to
	6/8/2022 L. Hill	1.50 client. Draft memo [REDACTED]; discuss same with L. Hill; revise complaint to incorporate DOJ's answer in GBX
	6/8/2022 C. Tharp	3.00 Associates case; email correspondence with client.
	6/15/2022 C. Tharp	0.10 Review Alabama suit regarding Notice 2017-10 and email correspondence with E. Solomon regarding same.
	6/16/2022 L. Hill	0.10 Communications with K. Jordan regarding status of case. Discuss next steps on complaint with L. Hill; review motion for summary judgment filed in GBX Associates; email correspondence with
	6/16/2022 C. Tharp	1.20 client; email correspondence with D. Smith regarding update on case.
	6/17/2022 C. Tharp	0.50 Call with client regarding time for filing complaint and prepare for same.
	6/27/2022 L. Hill	0.20 Communications with C. Tharp regarding complaint and attention to same. Email correspondence with client regarding filing complaint; email correspondence with L. Hill regarding same; compose email to D.
	6/27/2022 C. Tharp	0.30 Smith regarding same.
	6/28/2022 L. Hill	0.10 Communications with C. Tharp regarding filing of complaint.
	6/29/2022 C. Tharp	0.30 Review required items for initiating case and email correspondence with L. Hill regarding same.
	6/30/2022 C. Tharp	0.50 Prepare pro hac vice motions and civil cover sheet; review S.D. Ohio rules

	7/1/2022 C. Tharp	1.40	Analyze rules and procedure for summonses and service and filing proof of service; review example summonses; prepare GBX Associates answer as exhibit to complaint; email correspondence with L. Hill and D. Smith on plan for filing complaint.
30033697	7/4/2022 C. Tharp	3.90	Review complaint and prepare for filing along with civil cover sheet; prepare summonses for filing with clerk; open new civil action and file complaint; review local rules for requirements for motions for admission pro hac vice; file motions for admission pro hac vice; request certificate of good standing for motion for admission pro hac vice; email correspondence with L. Hill and client regarding filed complaint; research [REDACTED]; email correspondence with L. Hill regarding judge.
	7/5/2022 C. Tharp	1.60	Review stamped summonses returned by clerk; review service rules and examples of proof of service; review rules on content of summonses; direct preparation of certified mail labels for summonses; prepare summonses certified mail packages.
	7/6/2022 L. Hill	0.20	Telephone conference with C. Tharp regarding filing and next steps.
	7/6/2022 C. Tharp	0.60	Review tracking of summonses and establish delivery alerts; file certified mail receipts and summonses.
	7/8/2022 L. Hill	0.30	Conference call with K. Jordan and emails with other counsel for client.
	7/8/2022 C. Tharp	0.70	Review Tax Notes article on complaint and search for other media coverage; call with client regarding plan [REDACTED].
	7/11/2022 C. Tharp	0.50	Review delivery of summonses; review rules for government's deadline to respond to complaint and date from which calculated; compose email to client regarding service.
	7/14/2022 L. Hill	0.10	Communication with IRS National Office.
	7/15/2022 L. Hill	0.20	Communications with IRS National Office.
	7/15/2022 C. Tharp	1.80	Draft email to IRS regarding position on case; review examples of proof service for certified mail; complete proof of service attestation; review filing credentials for S.D. Ohio; file proof of service, certified mail receipt, returned card, and answer deadline; review response from IRS Chief Counsel; email correspondence regarding same with L. Hill.
	7/19/2022 C. Tharp	0.40	Complete proof of service as to U.S. Attorney and file in case along with certified mail return receipt.
	7/26/2022 L. Hill	0.10	Communications with K. Jordan regarding [REDACTED].
	7/26/2022 C. Tharp	0.20	Email correspondence with client regarding [REDACTED]; create alert for new entries in GBX Associates case.
30035694	8/1/2022 C. Tharp	0.10	Review upcoming court deadlines generated by docketing.
	8/5/2022 C. Tharp	0.10	Email correspondence with L. Hill regarding upcoming court deadlines.
	8/9/2022 C. Tharp	1.20	Draft affidavit regarding delivery of summons on IRS; file affidavit in case along with USPS tracking and receipts.
	8/30/2022 L. Hill	1.00	Communications with DOJ. Call with C. Tharp, K. Jordan and other outside counsel regarding same. Attention to attorney's fees issue and strategy for call.
	8/30/2022 C. Tharp	1.80	Call with client regarding call with DOJ and strategy [REDACTED]; call with L. Hill regarding same; review procedure for [REDACTED]; review [REDACTED]; compose email to S. Sharma regarding attorneys' fees and costs questions.
	8/31/2022 L. Hill	1.20	Attention to attorney's fee issue; conference call with DOJ; and follow up communications with R. Greco and K. Jordan.
	8/31/2022 C. Tharp	1.20	Review ability to receive attorneys' fees and costs and time period for same; review [REDACTED]; discuss ability to recover costs and fees with L. Hill and S. Sharma; call with DOJ; email correspondence with client regarding same.
30037693	9/1/2022 L. Hill	0.20	Communications with DOJ.
	9/1/2022 C. Tharp	0.10	Email correspondence with opposing counsel regarding answer.
	9/2/2022 L. Hill	0.20	Communications with DOJ and review stipulation.
	9/2/2022 C. Tharp	0.30	Review draft stipulation to extend time to respond from opposing counsel; email correspondence with opposing counsel and L. Hill regarding changes to same; review as-filed stipulation.
	9/6/2022 C. Tharp	0.90	Discuss motion for costs with L. Hill; review order setting pretrial conference; analyze local rules and FRCP for what is needed for pretrial conference and deadlines flowing from pretrial conference; compose email to L. Hill regarding same; calculate deadline for 26(f) conference; email correspondence with L. Hill regarding continuance of pretrial conference.
	9/7/2022 C. Tharp	0.10	Review order postponing answer deadline.



	9/8/2022 L. Hill	0.20 Attention to status conference and communications with C. Tharp regarding same.
	9/11/2022 C. Tharp	0.40 Analyze rules on 26(f) conference and draft email to opposing counsel regarding extension or time to hold 26(f) conference
	9/12/2022 L. Hill	0.10 Attend to scheduling conference.
	9/12/2022 C. Tharp	0.20 Review draft joint motion to continue scheduling conference and email correspondence with opposing counsel regarding same
	9/13/2022 C. Tharp	0.10 Review order continuing scheduling conference.
	9/19/2022 L. Hill	0.10 Communications with K. Jordan regarding attorneys' fees.
	9/19/2022 C. Tharp	0.20 Email correspondence with L. Hill and client regarding analysis on [REDACTED]. Review email from DOJ and communications with them regarding mootness motion; communications with C. Tharp regarding same and
	9/29/2022 L. Hill	0.70 communications with K. Jordan and R. Greco regarding strategy.  Analyze government's email regarding motion to dismiss and next steps; research [REDACTED] [REDACTED]; analyze [REDACTED]; email correspondence with client regarding motion to dismiss [REDACTED]; email correspondence with client regarding [REDACTED]; review local rules for
	9/29/2022 C. Tharp	0.90 deadline to file response to motion to dismiss and motion for attorneys' fees; email correspondence with opposing counsel. Review DOJ motion to dismiss; communications with client regarding same and conference with C. Tharp regarding motion for attorneys
	9/30/2022 L. Hill	0.70 fees; review balance sheet as of June 30, 2022. Call with L. Hill discussing motion for attorneys' fees; review government's motion to dismiss for lack of jurisdiction; email
	9/30/2022 C. Tharp	0.80 correspondence with client regarding same; analyze balance sheet received from client for net worth requirement. Analyze whether section 7430 attorneys' fees requirements are met; review time from which attorneys' fees may be awarded and review 30-day letter; review Mann Construction motion for attorneys' fees and elements and arguments addressed therein; review 2019 Treasury policy statement on APA; review section 7430 net worth requirement; review standards for substantiating attorneys' fees;
30039722	10/3/2022 C. Tharp	3.50 review local rules for motions; email correspondence with S. Sharma regarding attorneys' fees motion.
	10/4/2022 L. Hill	0.50 Communications with DOJ regarding adjournment of status conference; communications with C. Tharp regarding attorneys' fees motion. Draft procedural history for motion for attorneys' fees; compose email to S. Sharma outlining arguments for motion for attorneys' fees and section 7430 elements; review draft motion to continue scheduling conference and email correspondence with opposing counsel
	10/4/2022 C. Tharp	2.20 regarding same.
	10/5/2022 C. Tharp	0.20 Review order continuing scheduling conference; review statutes citing definition of attorneys' fees in 28 USC 2412.
	10/6/2022 L. Hill	0.50 Zoom call with R. Greco and K. Jordan; follow up with C. Tharp. Research effect of motion for attorneys' fees on mootness; call with client regarding [REDACTED]; review authority on when fees
	10/6/2022 C. Tharp	2.20 can be awarded under section 7430; email correspondence with S. Sharma on research on fees for specialized expertise.
	10/12/2022 C. Tharp	0.10 Discuss attorneys' fees motion with S. Sharma.
	10/16/2022 L. Hill	1.00 Revisions to draft attorneys' fees motion and declaration and communications with C. Tharp and S. Sharma regarding same. Revise draft motion for attorneys fees to add introduction, arguments regarding IRS was not substantially justified, plaintiff substantially prevailed, plaintiff did not protract proceedings, and need for partners to litigate issue; review comments on motion from L. Hill; review
	10/16/2022 C. Tharp	6.90 tally of amounts billed in matter; email correspondence with L. Hill regarding substantially similar. Discuss revisions to motion for attorneys' fees with S. Sharma and reasonable rate to request based on caselaw; review judge's rules on
	10/17/2022 C. Tharp	1.80 table of contents and table of authorities; revise motion for attorneys' fees.
	10/18/2022 L. Hill	0.50 Attention to opposition to motion to dismiss and motion for attorneys' fees and communications with C. Tharp regarding same. Revise motion for attorneys' fees to add descriptions of expertise and justification for rates, ability to seek fees for fees, procedural history, and lack of substantial justification; revise bios; revise rates of fees and calculation of award sought; review regulations on section 7430 enhanced rates; review caselaw on Sixth Circuit standards for enhanced rates; email correspondence with S. Sharma regarding drafting declaration on limited availability of specialized expertise, net worth requirement, and revising L. Hill declaration;
	10/18/2022 C. Tharp	6.70 review invoices for fees relating to another matter or privilege; draft opposition to motion to dismiss.

10/19/2022 L. Hill	2.80	Review/revise opposition papers to motion to dismiss and motion for attorneys' fees, including affidavits. Multiple Communications with C. Tharp regarding same and with E. Solomon.
10/19/2022 C. Tharp	6.10	Review invoices for time to remove as related to another matter or for privilege; email correspondence with L. Hill regarding same; email correspondence with R. Nessler regarding redaction or invoices for privilege; review research from S. Sharma regarding ability to redact privileged time entries in attorneys' fees motion; email correspondence with E. Ramey regarding description of work at Treasury; revise motion for attorneys' fees in response to edits from L. Hill; email correspondence with E. Solomon regarding bio for attorneys' fees motion; email correspondence with L. Hill regarding stay of case; revise opposition to motion to dismiss in response to comments from L. Hill; email correspondence with L. Hill, E. Ramey, and E. Solomon regarding amount of Appeals' concession.
10/20/2022 L. Hill	2.50	Finalize opposition to motion to dismiss and communications with K. Jordan and C. Tharp regarding same. Attention to attorneys' fees motion and accompanying affidavits.
10/20/2022 C. Tharp	2.30	Revise motion for attorneys' fees and R. Greco declarations based on comments from L. Hill; email correspondence with L. Hill regarding similarly experienced attorneys in Ohio; revise opposition to motion to dismiss in response to comments from L. Hill; email correspondence with L. Hill regarding local and judge's rules regarding opposition briefs; email correspondence with client regarding [REDACTED] discuss opposition and motion for attorneys' fees with L. Hill; revise opposition to motion to dismiss in response to comments from client and prepare for filing; compose email to client enclosing filed copy of opposition.
10/24/2022 C. Tharp	5.50	Revise motion for attorneys' fees; revise same in response to comments from L. Hill; review declaration in support for L. Hill; revise client declarations in response to comments from L. Hill.
10/25/2022 L. Hill	2.50	Attention to motion for attorneys' fees; communications with K. Jordan and C. Tharp regarding same.
10/25/2022 C. Tharp	4.90	Email correspondence with client and L. Hill regarding entity to sign declarations; analyze ability of managing entity to attest on behalf of entity; revise declarations for managing member; email correspondence with client regarding relationship with GBX; review caselaw allowing redaction of time entries for privilege in motion for attorneys' fees; discuss redaction of time entries with L. Hill and R. Nessler; review time entries to remove those relating to other matters; revise motion for attorneys' fees and declarations in response to comments from L. Hill and send to client; review rules on electronic signatures on declarations.
10/26/2022 L. Hill	1.50	Attention to motion for attorneys' fees; communications with K. Jordan regarding same and with C. Tharp; review proposed draft stipulation from DOJ and attention to same.
10/26/2022 C. Tharp	3.50	Revise declarations and motion for attorneys' fees regarding role of GBX; redact time entries for privilege; review proposed motion to stay case from DOJ; analyze potential response and procedural options for staying motion to dismiss and filing motion for attorneys' fees; review time for filing motion for attorneys' fees.
10/27/2022 L. Hill	1.70	Attention to attorneys fees and proposed joint stipulation.
10/27/2022 C. Tharp	3.40	Discuss options for responding to motion to stay with L. Hill; email correspondence with E. Cassidy regarding procedural options to stay motion to dismiss and be able to file motion for attorneys' fees; discuss redactions to billed time entries with L. Hill; redact same based on comments from L. Hill; call with client regarding [REDACTED].
10/28/2022 C. Tharp	3.70	Email correspondence with L. Hill regarding options to respond to motion to stay; revise government's motion to stay case into motion to hold motion to dismiss in abeyance for 60 days; revise same based on comments from L. Hill; compose email to DOJ regarding changes to motion to stay; email correspondence with client regarding attorneys' fees declaration; request redactions of privileged information from attorneys' fees spreadsheet; redact Rule 5.2 information from claim for refund; email correspondence with client regarding [REDACTED]; review revisions to motion for attorneys' fees from client; revise motion for attorneys' fees.
10/30/2022 L. Hill	0.80	Revisions to motion to attorney's fees, declarations and appendix and communications with C. Tharp regarding same.
10/31/2022 L. Hill	0.50	Finalize motion for attorneys' fee and communications with C. Tharp regarding same.
10/31/2022 C. Tharp	3.60	Revise motion for attorneys' fees and declarations based on comments from L. Hill; prepare accompanying exhibits to motion for attorneys' fees; revise motion for attorneys' fees and declarations and prepare for filing; email correspondence with L. Hill regarding requested rate; compose email to client enclosing filed documents.
30041711 11/1/2022 L. Hill	0.40	Communications with C. Tharp and K. Jordan [REDACTED].

	Analyze government's request to stay case including motion for attorneys' fees; email correspondence with L. Hill and client regarding same; analyze local rules for whether an opposition can be filed to a motion to stay and whether consent is needed; draft email to opposing counsel regarding reason to stay motion for attorneys' fees; analyze response and that government has not yet requested
11/1/2022 C. Tharp	1.30 administrative file.
11/2/2022 L. Hill	0.20 Communications with K. Jordan and T. Murphy regarding [REDACTED].
11/2/2022 C. Tharp	0.20 Email correspondence with client and opposing counsel regarding [REDACTED].
	Email with T. Murphy regarding motion to stay and communications with client regarding same; review same and communications with
11/3/2022 L. Hill	0.20 C. Tharp.
TOTAL HOURS	210.80

<b>Expenses</b>	7/4/2022	\$402.00 OHIO SOUTHERN DISTRICT COURT, Complaint filing fee.
30033697	7/4/2022	\$200.00 OHIO SOUTHERN DISTRICT COURT, Motion for admission pro hac vice.
	7/4/2022	\$200.00 OHIO SOUTHERN DISTRICT COURT, Motion for admission pro hac vice.
	7/4/2022	\$25.00 DC Bar, Certificate of good standing from the DC Bar.
	TOTAL EXPENSE	\$827.00